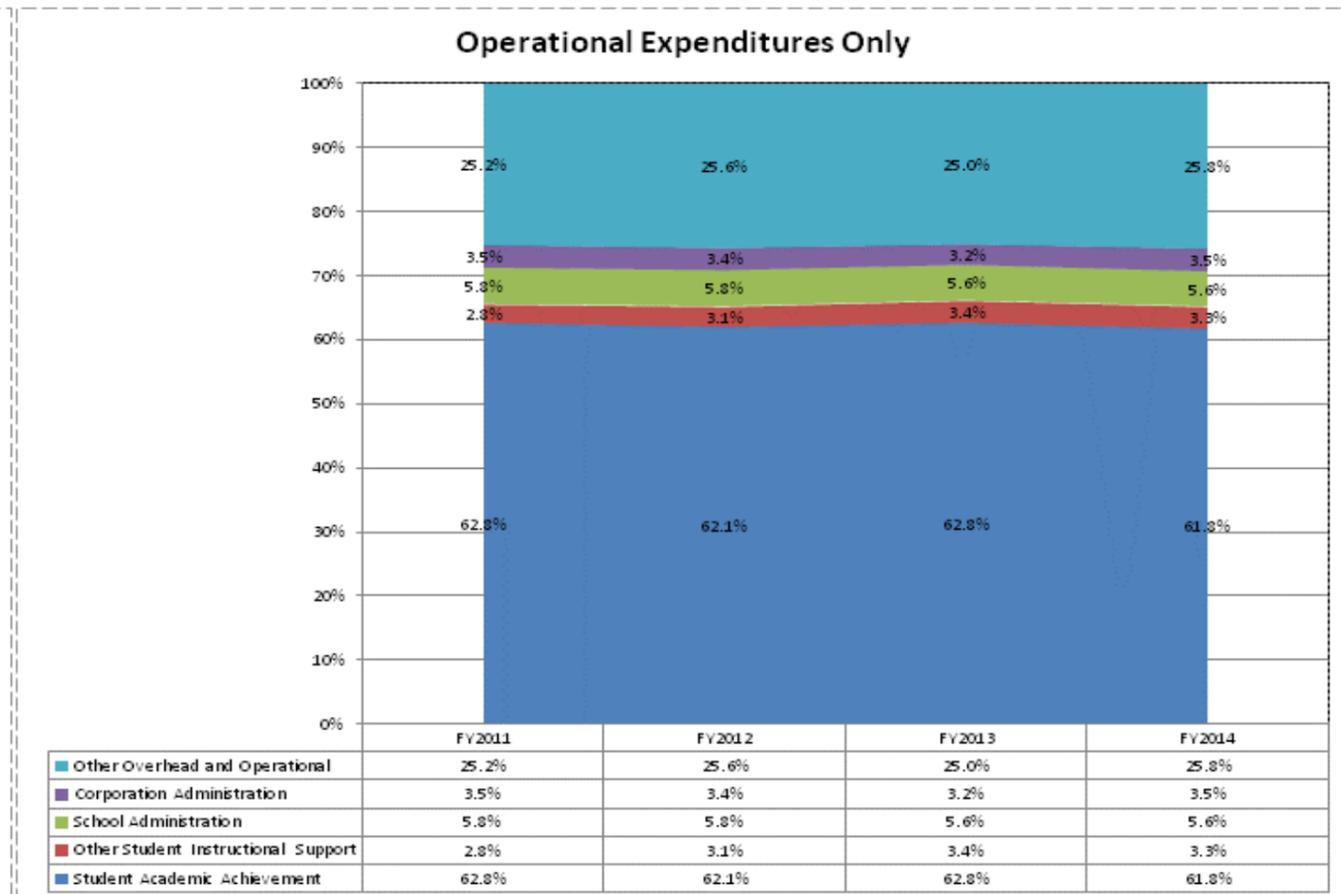
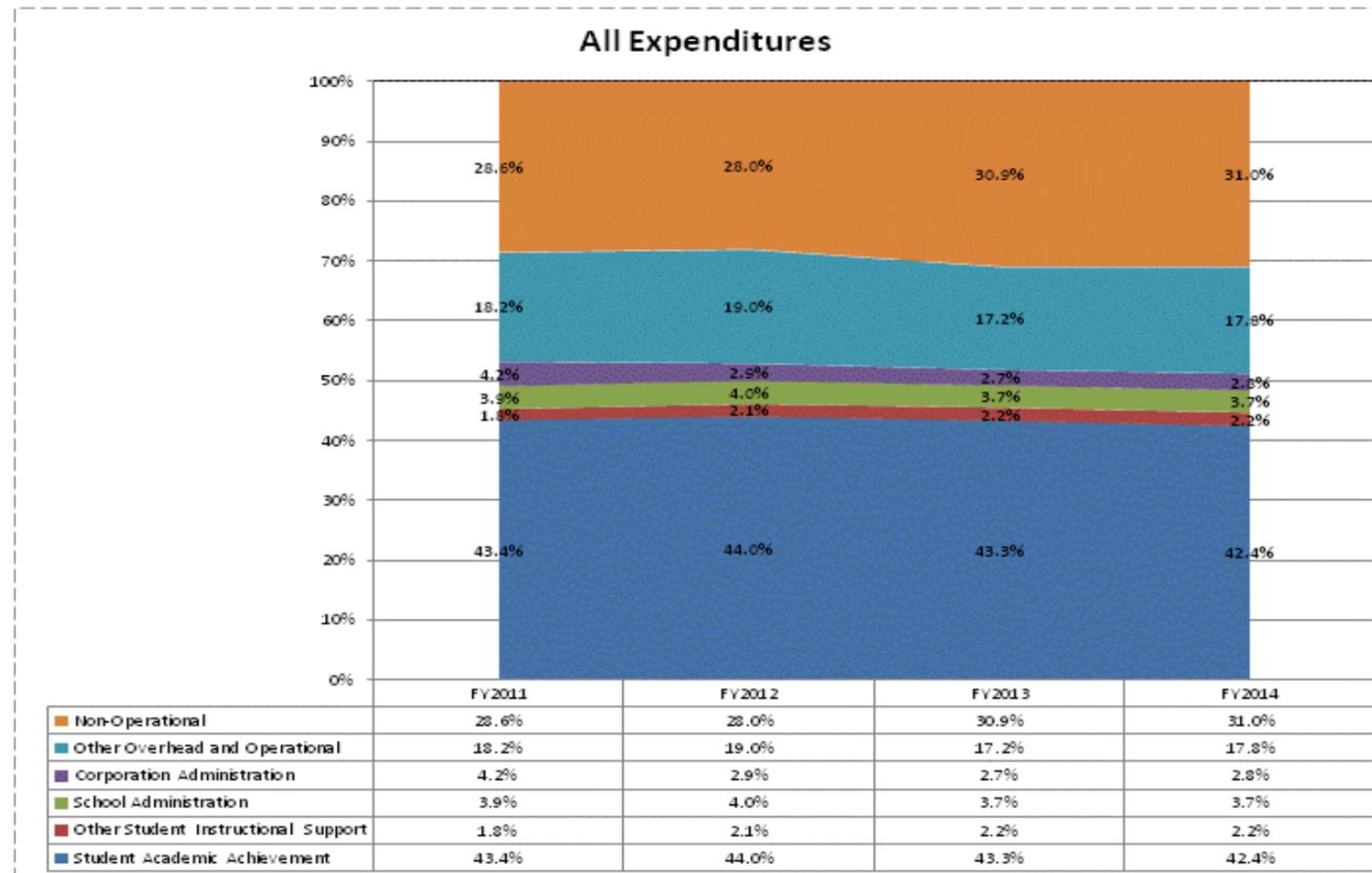


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Merrillville Community School (4600)**

Merrillville Community School (4600)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$34,459,089	45.1%	\$30,818,813	41.7%	\$37,965,408	43.3%	\$37,453,165	42.4%
Student Instructional Support	\$4,154,157	5.4%	\$4,152,002	5.6%	\$5,207,221	5.9%	\$5,253,508	5.9%
Overhead and Operational Nonoperational	\$14,046,971	18.4%	\$16,294,617	22.0%	\$17,405,069	19.8%	\$18,225,391	20.6%
Nonoperational	\$23,754,819	31.1%	\$22,666,071	30.7%	\$27,143,686	30.9%	\$27,377,561	31.0%
Grand Total	\$76,415,035		\$73,931,503		\$87,721,384		\$88,309,625	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	50.5%	47.3%	49.2%	48.4%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Merrillville Community School (4600)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$116,642	\$881,179	\$1,486,000	\$1,374,508	> 500%	56%	-8%
11100 Regular Programs; Elementary	\$6,948,730	\$11,760,488	\$13,518,479	\$13,708,655	97%	17%	1%
11200 Regular Programs; Middle/Junior High	\$4,702,108	\$3,031,594	\$3,691,494	\$3,843,024	-18%	27%	4%
11300 Regular Programs; High School	\$5,587,533	\$7,823,842	\$10,442,059	\$9,889,176	77%	26%	-5%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$114,188	N/A	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$37,050	\$94,023	\$135,642	\$137,926	272%	47%	2%
12110 Gifted And Talented; Gifted and Talented	\$23,157	\$117,524	\$39,089	\$53,626	132%	-54%	37%
12150 Gifted And Talented; High Ability Student Programs	\$40,500	\$927,152	\$1,182,422	\$585,661	> 500%	-37%	-50%
12350 Physical Impairment; Homebound	\$64,814	\$80,539	\$38,053	\$33,574	-48%	-58%	-12%
12710 Equal Opportunity At Risk	\$205,198	\$270,396	\$445,470	\$486,095	137%	80%	9%
12900 Other Special Programs	\$34,030	\$60,688	\$65,619	\$23,460	-31%	-61%	-64%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$916,954	\$1,072,520	\$600,714	\$412,193	-55%	-62%	-31%
14100 Summer School Programs; Elementary	\$44,117	\$90,031	\$90,209	\$33,090	-25%	-63%	-63%
14200 Summer School Programs; Middle/Junior High School	\$78,925	\$106,510	\$10,665	\$5,219	-93%	-95%	-51%
14300 Summer School Programs; High School	\$271,003	\$245,729	\$244,754	\$260,814	-4%	6%	7%
16100 Remediation Testing	\$386,136	\$25,460	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$0	\$221,212	\$149,195	\$128,445	N/A	-42%	-14%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$41,862	-\$10,456	\$159,977	\$197,848	373%	N/A	24%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$2,104,496	\$2,012,785	\$1,854,523	\$2,265,300	8%	13%	22%
22110 Improvement of Instruction; Service Area Direction	\$54,243	\$14,984	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$192,305	\$215,260	\$284,726	\$499,553	160%	132%	75%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$21,410	\$13,995	\$31,694	N/A	48%	126%
22220 Library/Media Services; School Library	\$417,493	\$709,355	\$674,046	\$677,525	62%	-4%	1%
22230 Library/Media Services; Audiovisual	\$120,220	\$114,957	\$254,578	\$252,876	110%	120%	-1%
22250 Library/Media Services; Computer Assisted Instruction Services	\$35	\$0	\$0	\$0	-100%	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$9,996	\$3,819	\$15,472	\$10,341	3%	171%	-33%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$219,136	\$662,128	N/A	N/A	202%
22350 Instruction, Related Technology; Systems Operations	\$0	\$165,869	\$91,598	\$111,565	N/A	-33%	22%
22360 Instruction, Related Technology; Network Support	\$2,017,390	\$761,944	\$1,128,912	\$1,027,805	-49%	35%	-9%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$800,132	\$3,879	N/A	N/A	-100%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$21,159	\$4,294	N/A	N/A	-80%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$23,091	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$757,061	\$0	\$307,291	\$595,613	-21%	N/A	94%
26497 2007 Account Code - Teachers Retirement Fund	\$1,351,857	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$26,523,855	\$30,818,813	\$37,965,408	\$37,453,165	41%	22%	-1%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$6,342	\$0	\$0	\$0	-100%	N/A	N/A
21140 Attendance and Social Work Services; Pupil Accounting	\$0	\$0	\$259,956	\$264,318	N/A	N/A	2%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$84,617	\$101,560	\$127,969	N/A	51%	26%
21220 Guidance Services; Counseling Services	\$501,759	\$677,137	\$1,206,422	\$1,202,614	140%	78%	0%
21310 Health Services; Service Area Direction	\$0	\$0	\$122	\$30	N/A	N/A	-76%
21340 Health Services; Nurse Services	\$245,795	\$251,769	\$359,555	\$368,177	50%	46%	2%
21710 Physical Therapy Services; Service Area Direction	\$0	\$0	\$13,711	\$0	N/A	N/A	-100%
24100 Office of The Principal	\$2,290,103	\$3,138,479	\$3,265,894	\$3,290,400	44%	5%	1%
24900 Other Support Services, School Administration	\$4,000	\$0	\$0	\$0	-100%	N/A	N/A
Student Instructional Support Total	\$3,047,999	\$4,152,002	\$5,207,221	\$5,253,508	72%	27%	1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$24,534	\$86,303	\$113,724	\$121,263	394%	41%	7%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Merrillville Community School (4600)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
23150 Board of Education; Legal Services	\$52,866	\$22,126	\$3,537	\$1,130	-98%	-95%	-68%
23160 Board of Education; Promotion Expenses	\$10,019	\$9,808	\$8,514	\$5,475	-45%	-44%	-36%
23190 Board of Education; Other Governing Body Services	\$9,039	\$24,789	\$28,826	\$28,188	212%	14%	-2%
23210 Executive Administration; Office of The Superintendent	\$639,483	\$1,058,800	\$988,601	\$1,125,453	76%	6%	14%
23220 Executive Administration; Community Relations	\$37,795	\$48,641	\$0	\$0	-100%	-100%	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$12,788	\$12,377	\$148,766	\$154,042	> 500%	> 500%	4%
23290 Executive Administration; Other Executive Administration Services	\$36,501	\$32,243	\$26,324	\$23,399	-36%	-27%	-11%
25140 Fiscal Services; Receiving and Disbursing Funds	\$31,693	\$50,024	\$50,617	\$51,449	62%	3%	2%
25150 Fiscal Services; Payroll Services	\$37,968	\$88,200	\$101,917	\$109,724	189%	24%	8%
25160 Fiscal Services; Financial Accounting	\$131,210	\$98,449	\$68,380	\$69,510	-47%	-29%	2%
25180 Fiscal Services; Property Accounting	\$1,650	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$22,721	\$27,205	\$63,001	\$71,196	213%	162%	13%
25192 Other Fiscal Services; Petty Cash	\$0	\$600	\$0	\$0	N/A	-100%	N/A
25196 Other Fiscal Services; Cash Change	\$2,215	\$1,815	\$2,190	\$2,190	-1%	21%	0%
25750 Personnel Services; Health Services	\$66,009	\$53,616	\$115,214	\$140,366	113%	162%	22%
25790 Personnel Services; Other Professional Services	\$0	\$81,662	\$59,454	\$125,249	N/A	53%	111%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$50,355	\$72,002	\$37,847	N/A	-25%	-47%
25850 Administrative Technology Services; Network Support	\$0	\$798,204	\$0	\$0	N/A	-100%	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$431,599	\$486,465	\$448,591	N/A	4%	-8%
25890 Other Technology Services	\$120,405	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$111,826	\$146,240	\$168,615	\$192,108	72%	31%	14%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,894,159	\$4,851,089	\$5,139,121	\$5,689,285	46%	17%	11%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$101,834	\$119,913	\$134,697	\$118,165	16%	-1%	-12%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$367,721	\$171,491	\$603,598	\$466,150	27%	172%	-23%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$225	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$144,124	\$236,718	\$267,602	\$274,210	90%	16%	2%
26700 Operation and Maintenance of Plant Services; Insurance	\$184,835	\$157,179	\$143,853	\$144,835	-22%	-8%	1%
27010 Student Transportation; Service Area Direction	\$203,866	\$191,895	\$235,836	\$236,565	16%	23%	0%
27100 Student Transportation; Vehicle Operation	\$1,682,901	\$3,446,287	\$2,559,124	\$2,535,397	51%	-26%	-1%
27200 Student Transportation; Monitoring Services	\$110,658	\$204,151	\$306,681	\$292,975	165%	44%	-4%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$858,938	\$818,783	\$1,017,953	\$1,004,826	17%	23%	-1%
27400 Student Transportation; Purchase of School Buses	\$649,045	\$11,827	\$0	\$0	-100%	-100%	N/A
27500 Student Transportation; Insurance on Buses	\$203,787	\$153,807	\$231,126	\$324,512	59%	111%	40%
27700 Student Transportation; Contracted Transportation Services	\$15,648	\$26,850	\$4,558	\$28,311	81%	5%	> 500%
27900 Student Transportation; Other Student Transportation Services	\$128,932	\$130,082	\$220,832	\$189,612	47%	46%	-14%
31100 Food Services Operations; Service Area Direction	\$55,582	\$91,908	\$149,319	\$158,781	186%	73%	6%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,687,953	\$2,492,659	\$3,683,029	\$3,866,989	129%	55%	5%
31400 Food Services Operations; Food Purchases	\$0	\$0	\$0	\$237	N/A	N/A	N/A
31900 Other Food Services	\$0	\$66,925	\$201,593	\$187,361	N/A	180%	-7%
Overhead and Operational Total	\$11,638,929	\$16,294,617	\$17,405,069	\$18,225,391	57%	12%	5%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$682	\$2,554	\$21,357	N/A	> 500%	> 500%
33200 Community Recreation	\$129,226	\$133,597	\$134,791	\$117,652	-9%	-12%	-13%
33300 Civic Services	\$0	\$0	\$306	\$0	N/A	N/A	-100%
33400 Athletic Coaches	\$376,696	\$470,890	\$510,816	\$498,606	32%	6%	-2%
33940 Child Care Services	\$565	\$611	\$0	\$0	-100%	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$134,697	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$23,427	\$105,598	\$40,728	\$188,227	> 500%	78%	362%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$7,561,739	\$781,917	\$2,945,733	\$2,781,688	-63%	256%	-6%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$192,000	\$192,000	N/A	N/A	0%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Merrillville Community School (4600)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$175,000	\$0	\$0	N/A	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$798,897	\$1,144,571	\$1,544,000	\$1,365,000	71%	19%	-12%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$346,444	\$220,134	\$234,208	\$244,186	-30%	11%	4%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$134,097	\$16,731	\$100,348	N/A	-25%	500%
51100 Debt Services; Principal on Debt; Bonds	\$455,000	\$660,000	\$885,673	\$775,000	70%	17%	-12%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$77,872	\$77,872	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$339,462	\$583,147	\$290,263	\$333,279	-2%	-43%	15%
52200 Debt Services; Interest on Debt; Temporary Loans	\$738,879	\$851,650	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$12,321,747	\$16,682,500	\$19,804,500	\$20,262,000	64%	21%	2%
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$0	\$1,645	N/A	N/A	N/A
54200 Common School Fund; Principal	\$345,905	\$721,679	\$463,511	\$418,703	21%	-42%	-10%
Nonoperational Total	\$23,572,684	\$22,666,071	\$27,143,686	\$27,377,561	16%	21%	1%
Prorated By Fund							
26491 2007 Account Code - PERF	\$555,603	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,251,095	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$278,558	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$8,139,641	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$22,619	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$384,053	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$11,631,568	\$0	\$0	\$0	N/A	N/A	N/A